

The Honorable Robert S. Lasnik

IN THE UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF WASHINGTON
AT SEATTLE

UNITED STATES OF AMERICA,

Plaintiff,

v.

JAMES J. JACKSON III;
KING COUNTY; STATE OF WASHINGTON
DEPARTMENT OF REVENUE; and
JPMORGAN CHASE BANK, N.A.,

Defendants.

Case No. 2:18-cv-01067-RSL

~~PROPOSED~~ JUDGMENT

Pursuant to the Stipulated Motion for Entry of Judgment, Order of Foreclosure and
Judicial Sale, and Order Staying Execution of Order of Foreclosure and Judicial Sale
("Stipulated Motion") filed by the United States of America ("United States") and Defendant
James J. Jackson III (Dkt. # 33), and for good cause shown, it is hereby adjudged and decreed
that:

1. The Stipulated Motion is GRANTED.
2. Judgment is entered in favor of the United States on its Complaint (Dkt. # 1)

against James J. Jackson III.

1 3. James J. Jackson III is indebted to the United States for unpaid federal income
2 taxes (Form 1040: U.S. Individual Income Tax Return) for the tax years 2006 and 2008,
3 described in paragraph 16 of the Complaint (Dkt. # 1), in the amount of \$58,171.23 as of
4 October 7, 2019, plus statutory interest which continues to accrue as provided by 28 U.S.C. §
5 1961(c)(1) and 26 U.S.C. §§ 6601, 6621, and 6622 and other statutory additions as provided by
6 law, less any subsequent payments or credits, until paid in full.

7 4. James J. Jackson III, doing business as Unique Integration LLC, is indebted to
8 the United States for unpaid federal employment taxes (Form 941: Employer's Quarterly Federal
9 Tax Return) for the tax periods ending March 31, 2006, June 30, 2006, September 30, 2006,
10 December 31, 2006, March 31, 2007, June 30, 2007, and September 30, 2007, described in
11 paragraph 17 of the Complaint (Dkt. # 1), in the amount of \$142,586.28 as of October 7, 2019,
12 plus statutory interest which continues to accrue as provided by 28 U.S.C. § 1961(c)(1) and 26
13 U.S.C. §§ 6601, 6621, and 6622 and other statutory additions as provided by law, less any
14 subsequent payments or credits, until paid in full.

15 5. The United States has valid and subsisting federal tax liens for the unpaid federal
16 tax liabilities described in paragraphs 3-4, above, that arose in favor of the United States on the
17 dates of assessments set forth in paragraphs 16-17 of the Complaint (Dkt. # 1), and that attached
18 to all property and rights to property belonging to James J. Jackson III.

19 6. On the dates of assessments set forth in paragraphs 16-17 of the Complaint (Dkt.
20 # 1), the federal tax liens described in paragraph 5, above, attached to the real property located at
21 31854 Thomas Road SE, Auburn, WA 98092 bearing King County Assessor's Parcel No.
22 072106-9012 ("Subject Property"). The real property is legally described as follows:

23 THE SOUTH HALF OF THE SOUTHEAST QUARTER OF THE SOUTHWEST
24 QUARTER OF SECTION 7, TOWNSHIP 21 NORTH, RANGE 6 EAST, W.M.,
 IN KING COUNTY, WASHINGTON;

1 EXCEPT THAT PORTION CONVEYED TO KING COUNTY BY DEED RECORDED
2 UNDER RECORDING NO. 1064195;
AND EXCEPT THAT PORTION DESCRIBED AS FOLLOWS:

3 BEGINNING AT THE NORTHEAST CORNER OF SAID SOUTH HALF;
4 THENCE SOUTH 88°47'50" WEST ALONG THE NORTH LINE THEREOF,
693.33 FEET TO THE POINT OF BEGINNING;
5 THENCE CONTINUING SOUTH 88°47'50" WEST 499.98 FEET TO THE
WEST LINE OF SAID SOUTH HALF;
6 THENCE SOUTH 1°28'05" WEST ALONG SAID WEST LINE 15.70 FEET;
THENCE NORTH 86°55'07" EAST 360.96 FEET;
7 THENCE NORTH 87°13'11" EAST 139.99 FEET TO THE POINT OF BEGINNING.

8 SITUATE IN THE COUNTY OF KING, STATE OF WASHINGTON.

9 The present use for the Subject Property is classified as "Mobile Home" by the King County
10 Assessor's Office. The mobile home, that may or may not be deemed a fixture, that is located on
11 the Subject Property is a 1989 Barrington w12x36 dk 66/27 Double-Wide. The King County
12 Assessor's account number for this mobile home is 39981923. See Dkt. # 1 at 3-4, ¶¶ 13-14.

13 7. The Internal Revenue Service ("IRS") properly recorded Notices of Federal Tax
14 Lien and Notices of Federal Tax Lien Refiles against James J. Jackson III with the King County
15 Recorder's Office pursuant to 26 U.S.C. § 6323.

16 8. The United States is entitled to foreclose its federal tax liens described in
17 paragraph 5, above, against the Subject Property, and the Subject Property shall be sold in a
18 judicial sale and the proceeds distributed in accordance with the Court's Order of Foreclosure
19 and Judicial Sale.

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9. Each party will bear their respective costs, including attorneys' fees and other costs associated with this litigation.

DATED this 3rd day of March, ²⁰²⁰~~2019~~.

Ms. Scasink

UNITED STATES DISTRICT JUDGE

Presented By:

RICHARD E. ZUCKERMAN
Principal Deputy Assistant Attorney General

s/ Yen Jeannette Tran

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